

19.05.2023

Sl no. 29

Ct no. 2

P.M.

WPA 8964 OF 2023

Titagarh Wagons Limited & Anr.

- Vs -

**Union of India through the
Commissioner (GST) & Ors.**

Mr. Avrotosh Majumdar,
Mr. Shaunak Mukhopadhyay,
Mr. Sayantan Bose,
Ms. Ankita Choudhury
... for the petitioners

Mr. A. Ray, Ld. G.P.,
Md. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. V. Kothari,
... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioners who are the owner of the goods in question have made prayer for direction upon the respondent authority concerned under the WBGST Act to release the goods in question by submitting that petitioners are ready and willing to pay the penalty as per impugned adjudication order and to allow it to file appeal against the impugned adjudication order.

Considering the facts and circumstances of this case this writ petition being WPA 8964 of 2023 is disposed of by directing the proper officer of the respondent authority concerned to release the goods in question, if petitioners make an application

subject to factual verification of its ownership, for release of the goods in question under the relevant provisions of Section 129 of the aforesaid Act. The same shall be released within three days from the date of making payment of penalty or any other revenue dues which is arising out of impugned adjudication order, within three working days from the date of making such payment and petitioners will also be at liberty to file the appeal against the impugned adjudication order in accordance with law, if so aggrieved.

Respondent authority concerned shall act upon the communication of gist of this order by the learned advocate-on-record of the petitioner.

(Md. Nizamuddin, J.)